

IRS TAX TIP 2001-13

APPEAL RIGHTS

WASHINGTON -- Are you in the middle of a disagreement with the IRS? One of the guaranteed rights for all taxpayers is the right to appeal. If you disagree with the IRS about the amount of your tax liability or about proposed collection actions, you have the right to ask the IRS Appeals Office to review your case.

IRS Publication 1, "Your Rights as a Taxpayer," explains some of your most important taxpayer rights. During their contact with taxpayers, IRS employees are required to explain and protect these taxpayer rights, including the right to appeal.

The IRS appeals system is for people who do not agree with the results of an examination of their tax returns or other adjustments to their tax liability. In addition to examinations, you can appeal many other things, including:

- Collection actions such as liens, levies, seizures, installment agreement terminations, and rejected offers in compromise,
- Penalties and interest,
- Employment tax adjustments and the trust fund recovery penalty.

Appeals conferences are informal meetings. The local Appeals Office, which is independent of the IRS office that proposed the disputed action, can sometimes resolve an appeal by telephone or through correspondence.

You may represent yourself, or you can be represented by an attorney, certified public accountant, or individual enrolled to practice before the IRS. If you represent yourself, you can obtain assistance from specially-trained Customer Service Representatives by calling toll-free 1-877-457-5055.

If you and the IRS Appeals Officer cannot reach agreement, or if you prefer not to appeal within the IRS, you may take your disagreement to federal court. But taxpayers can settle most differences without expensive and time-consuming court trials.

Further information on the appeals process is available in IRS Publication 5, "Your Appeal Rights and How to Prepare a Protest If You Don't Agree," Publication 556, "Examination of Returns, Appeal Rights and Claims for Refunds," and Publication 1660, "Collection Appeal Rights (for Liens, Levies, and Seizures)." To get copies of these publications, visit the IRS Web site at www.irs.gov under the "Forms and Pubs" section, or visit a local IRS office.

